

CITY OF PLAINVILLE

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2019

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, Kansas
For the Year Ended December 31, 2019

Elected Officials

Mayor

Quentin Meyers	Term Expires January 2020
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City Council

Daryl Sherradan	Term Expires January 2020
Shelly Haas	Term Expires January 2020
Ryan Weltmer	Term Expires January 2022
James Balthazor	Term Expires January 2022
Debra Meyers	Term Expires January 2020

Appointed Officials

Jim Mesecher, CMC <i>City Administrator/Clerk</i>	Troy Rudman <i>Police Chief</i>
Lorrie Bland <i>Assistant City Clerk</i>	Cassandra Nuckols <i>City Treasurer</i>
Jerry Hageman <i>Public Works Director</i>	Craig Wise <i>Fire Chief</i>
Doug Bigge <i>Municipal Judge</i>	Danielle Muir <i>Assistant City Prosecutor</i>

Legal Council

Jeter Law Office

CITY OF PLAINVILLE
Plainville, Kansas
For the Year Ended December 31, 2019

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MAPES & MILLER LLP

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Commissioners
City of Plainville
Plainville, Kansas 67663

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Plainville, Kansas as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Plainville, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Plainville, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matters
Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Plainville, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated August 20, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records use to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

Honorable Mayor and Commissioners
Page Three

Mapes & Miller LLP

Certified Public Accountants

November 3, 2020
Stockton, Kansas

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
For The Year Ended December 31, 2019
Regulatory Basis

FUNDS	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances and Accounts Payable	
	Cash Balance	Encumbrances			Cash Balance		Cash Balance
General Fund	\$ 246,358	\$ -	\$ 1,276,624	\$ 1,283,173	\$ 239,809	\$ 15,648	\$ 255,457
Special Purpose Funds:							
Convention and Tourism Fund	19,270	-	7,211	7,120	19,361	-	19,361
Pool Operating Fund	806,768	-	370,844	327,299	850,313	357	850,670
Special Highway Fund	192,247	-	50,356	-	242,603	-	242,603
Law Enforcement Fund	39,593	-	15,310	10,000	44,903	-	44,903
Library Fund	-	-	81,773	81,773	-	-	-
Library Employee Benefits Fund	-	-	43,190	43,190	-	-	-
Special Park Fund	12,197	-	1,513	1,345	12,365	-	12,365
Special Fire Fund	62,440	-	56,518	27,443	91,515	446	91,961
Industrial Development Fund	65,877	-	9,786	-	75,663	-	75,663
Equipment Reserve Fund	65,019	-	420	-	65,439	-	65,439
MIH Grant Fund	8,978	-	24,125	-	33,103	-	33,103
Total Special Purpose Funds	1,272,389	-	661,046	498,170	1,435,265	803	1,436,068
Bond and Interest Funds:							
Debt Service Fund	2,690	-	183,652	186,342	-	-	-
Business Funds:							
Water Utility Fund	881,524	-	449,220	429,800	900,944	76,441	977,385
Sewer Utility Fund	581,052	51	296,760	294,113	583,750	13,163	596,913
Solid Waste Fund	283,197	-	221,031	203,731	300,497	2,350	302,847
Total Business Funds	1,745,773	51	967,011	927,644	1,785,191	91,954	1,877,145
Total Reporting Entity	\$ 3,267,210	\$ 51	\$ 3,088,333	\$ 2,895,329	\$ 3,460,265	\$ 108,405	\$ 3,568,670

Composition of Cash:

Petty Cash	\$ 375
Astra Bank - Plainville, KS:	
Checking Account	2,112,672
Checking Account-Petty Cash	963
Certificates of Deposit	1,454,660
Total Reporting Entity	<u>\$ 3,568,670</u>

The notes to the financial statements are an integral part of this statement.

CITY OF PLAINVILLE
Plainville, Kansas
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

Page One

1. **Summary of Significant Accounting Policies**

A. **Financial Reporting Entity**

The City of Plainville, Kansas, was incorporated as a city of the third class in 1888. The City is governed by an elected Mayor and five-member council. The regulatory financial statement presents the City of Plainville (the municipality) but does not include its related municipal entities. The related municipal entities are as follows:

Plainville Housing Authority

The Plainville Housing Authority was organized for the purpose of operating a subsidized 24-unit apartment complex for the elderly. The Housing Authority is governed by a board which is appointed by the City Council.

Plainville Memorial Library

The Plainville Memorial Library provides Library services to the City of Plainville and the surrounding area. The City of Plainville levies taxes to assist in funding the Library and the City Council appoints the seven-member Library Board.

City of Plainville, Kansas Public Building Commission

The Plainville Public Building Commission was organized for the purpose of constructing a swimming pool facility that will in turn be leased to the City of Plainville. The Public Building Commission is governed by a board which is appointed by the City Council.

B. **Regulatory Basis Fund Types**

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

1. Summary of Significant Accounting Policies (Cont.)**C. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

D. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

E. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the City and therefore are not susceptible to accrual.

It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

1. Summary of Significant Accounting Policies (Cont.)***F. Budgetary Information (Cont.)***

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are usually supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Equipment Reserve Fund and MIH Grant Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City of Plainville is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded insurance coverage in the past three years.

3. Deposits and Investments

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

3. **Deposits and Investments (continued)**

Investments. K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$3,568,295 and the bank balance was \$3,574,732. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$3,324,732 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. **Defined Benefit Pension Plan**

General Information about the Pension Plan

Plan Description - The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$53,373 for the year ended December 31, 2019.

4. **Defined Benefit Pension Plan (continued)**

Net Pension Liability

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$420,511. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Other Employee Benefits

Vacation Pay

All persons employed for 1,000 hours per year for a period of one year are to be considered full time employees and are eligible for vacation pay. An employee cannot carryover more than one and a half times the amount of vacation to which entitled in any employment year without approval of City Council. If a holiday falls within the week of vacation the employee does not receive an extra day at any other time for said holiday. Length of vacation depends on length of service:

First through Fifth year of employment – 1 day per month of vacation
Maximum accumulation of 18 days
Six through Tenth year of employment – 1.25 days per month of vacation
Maximum accumulation of 22 ½ days
Eleventh through Fifteenth year of employment – 1.5 days per month of vacation
Maximum accumulation of 27 days
Over Fifteen years of employment – 1.75 days per month of vacation
Maximum accumulation of 31 ½ days

Sick Leave

Sick leave will accrue at the rate of (1) work day per month for the first two anniversary years, starting after the ninety day probationary period. Sick leave shall be allowed to have unlimited accumulation. When retiring or leaving after 10 years, and in good standing, the City will pay the employee for 25% of the sick time accrued at the employee's regular pay scale.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Fund	K.S.A. 18-825d	\$ 158,000
Solid Waste Fund	General Fund	K.S.A. 18-825d	21,200
Sewer Utility Fund	General Fund	K.S.A. 18-825d	25,000
Total			<u>\$ 204,200</u>

7. Industrial Revenue Bonds

On March 1, 2001, the City of Plainville, Kansas entered into Industrial Revenue Bond agreements with Dessin Fournir, Inc. for \$1,230,000 and Palmer Hargrave, Inc. for \$200,000. The bonds were issued by the City of Plainville, payable solely from the pledge of the Project and Revenue under the resolution. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of the City of Plainville, nor shall they in any way obligate the City of Plainville, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment. Foreclosure action against Dessin Fournir, Inc. has resulted in the foreclosed property being sold at public auction, but as mentioned above the City has had no exposure to monetary loss.

8. Stewardship, Compliance and Accountability**Compliance With Kansas Statutes**

No statutory violations were noted in 2019.

9. Various Agreements

The City has entered into the following agreements:

State Housing Trust Fund Grant

The City of Plainville entered into a grant agreement on December 9, 2014 with the Kansas Housing Resources Corporation to be used for demolition of the old Plainville Memorial Hospital and construction of six single family homes. The grant has since been revised to construct 4 homes rather than 6. The grant will provide up to \$362,000 for the project. The City has received \$185,297 of the grant as of December 31, 2019. If the City is not able to fully comply with the grant requirements there is the potential that some of the monies received by the City may have to be returned to the Kansas Housing Resources Corporation.

Physical Improvement Grant/Loan Program

The City of Plainville has implemented a program to facilitate local business owners in making improvements to the façade of their business structures. Each selected business will be eligible for up to \$10,000 for the improvements. 25% of the cost of improvements will qualify for a grant and the other 75% as a non-interest bearing loan to be paid back over a 36 month period. The balance of outstanding loans as of December 31, 2019 was \$3,666.

10. Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

11. Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2014	2 to 4.25%	07/15/14	2,435,000	2034	\$ 2,175,000	\$ -	\$ 110,000	\$ 2,065,000	\$ 77,663
KDHE Loans:									
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	530,475	-	61,103	469,372	11,903
Capital Leases Payable:									
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	226,805	-	25,551	201,254	6,691
Swimming Pool Facility	2 to 3%	10/15/10	2,000,000	2020	450,000	-	220,000	230,000	12,950
Total Capital Leases					676,805	-	245,551	431,254	19,641
Total Contractual Indebtedness					\$ 3,382,280	\$ -	\$ 416,654	\$ 2,965,626	\$ 109,207

Current maturities of long-term liabilities and interest for the next five years and in five year increments through maturity are as follows:

	2020	2021	2022	2023	2024	2025-2029	2030-2034	Total
PRINCIPAL:								
General Obligation Bonds	\$ 110,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 675,000	\$ 815,000	\$ 2,065,000
KDHE Loans	62,523	63,975	65,462	66,982	68,539	141,891	-	469,372
Capital Leases Payable	256,305	27,081	27,879	28,702	29,549	61,738	-	431,254
Total Principal	428,828	201,056	208,341	215,684	218,088	878,629	815,000	2,965,626
INTEREST:								
General Obligation Bonds	74,363	71,063	67,763	64,313	60,713	244,488	105,350	688,053
KDHE Loans	10,484	9,031	7,544	6,024	4,467	4,121	-	41,671
Capital Leases Payable	12,837	5,161	4,362	3,540	2,693	2,745	-	31,338
Total Interest	97,684	85,255	79,669	73,877	67,873	251,354	105,350	761,062
Total Principal & Interest	\$ 526,512	\$ 286,311	\$ 288,010	\$ 289,561	\$ 285,961	\$ 1,129,983	\$ 920,350	\$ 3,726,688

CITY OF PLAINVILLE
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2019
Regulatory Basis

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 1,392,715	\$ -	\$ 1,392,715	\$ 1,283,173	\$ (109,542)
Special Purpose Funds:					
Convention and Tourism Fund	32,227	-	32,227	7,120	(25,107)
Pool Operating Fund	1,101,239	-	1,101,239	327,299	(773,940)
Special Highway Fund	195,391	-	195,391	-	(195,391)
Law Enforcement Fund	62,320	-	62,320	10,000	(52,320)
Library Fund	88,550	-	88,550	81,773	(6,777)
Library Employee Benefits Fund	46,970	-	46,970	43,190	(3,780)
Special Park Fund	14,793	-	14,793	1,345	(13,448)
Special Fire Fund	58,697	-	58,697	27,443	(31,254)
Industrial Development Fund	58,967	-	58,967	-	(58,967)
Bond and Interest Funds:					
Debt Service Fund	199,871	-	199,871	186,342	(13,529)
Business Funds:					
Water Utility Fund	1,180,893	-	1,180,893	429,800	(751,093)
Sewer Utility Fund	931,289	-	931,289	294,113	(637,176)
Solid Waste Fund	485,591	-	485,591	203,731	(281,860)

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

GENERAL FUND				
		2019		
	2018			Variance-
	Actual	Actual	Budget	Over
				(Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 383,912	\$ 389,636	\$ 437,258	\$ (47,622)
Delinquent Tax	9,769	5,933	-	5,933
Motor Vehicle Tax	68,853	71,486	72,129	(643)
Recreational Vehicle Tax	1,218	1,446	1,404	42
16/20M Vehicle Tax	244	1,144	376	768
Commercial Vehicle Fee	2,735	3,604	3,091	513
Watercraft Tax	422	586	445	141
Sales Tax	291,192	279,265	275,000	4,265
Compensating Use Tax	28,662	36,137	28,000	8,137
Local Alcoholic Liquor	980	1,063	1,345	(282)
Franchise Tax	130,546	115,421	115,500	(79)
Vehicle Excise Tax	5	7	-	7
Total Taxes and Shared Receipts	918,538	905,728	934,548	(28,820)
Licenses and Permits:				
Licenses and Permits	4,020	3,600	3,000	600
Animal Licenses	13,120	14,195	12,000	2,195
Total Licenses and Permits	17,140	17,795	15,000	2,795
Charges for Services:				
Rural Fire Contracts	48,216	52,356	52,356	-
Swimming Pool Income	12,745	-	12,000	(12,000)
Accident Reports	55	105	-	105
Special Assessments	-	1,424	-	1,424
Total Charges for Services	61,016	53,885	64,356	(10,471)
Fines, Forfeitures and Penalties:				
Court Fines/Fees	14,959	17,311	20,000	(2,689)
Use of Money and Property:				
Interest Income	8,798	9,731	6,450	3,281
Rents and Royalties	1,851	4,252	1,500	2,752
Total Use of Money and Property	10,649	13,983	7,950	6,033
Intergovernmental				
Grants	-	13,000	-	13,000

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

GENERAL FUND

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Other:				
Insurance Claim Proceeds	\$ 13,253	\$ 14,359	\$ -	\$ 14,359
Reimbursed Expense	27,142	34,250	20,000	14,250
Donations	-	10	-	10
Sale of Property	-	605	-	605
Miscellaneous	535	1,498	500	998
Total Other	40,930	50,722	20,500	30,222
Operating Transfers:				
Water Utility Fund	90,000	158,000	158,900	(900)
Sewer Utility Fund	54,000	25,000	113,043	(88,043)
Solid Waste Fund	23,000	21,200	21,200	-
Total Operating Transfers	167,000	204,200	293,143	(88,943)
Total Receipts	1,230,232	1,276,624	1,355,497	\$ (78,873)
EXPENDITURES				
General Administration:				
Personal Services	(32)	-	1,500	\$ (1,500)
Contractual Services	32,508	52,748	25,000	27,748
Commodities	313	251	-	251
Total General Administration	32,789	52,999	26,500	26,499
Street Department:				
Personal Services	167,448	161,385	200,000	(38,615)
Contractual Services	29,508	80,183	124,500	(44,317)
Commodities	12,730	13,986	11,500	2,486
Capital Outlay	1,303	10,100	10,500	(400)
Total Street Department	210,989	265,654	346,500	(80,846)
Fire Department:				
Personal Services	31,078	33,296	34,400	(1,104)
Contractual Services	31,955	25,198	26,500	(1,302)
Commodities	6,513	5,264	8,000	(2,736)
Capital Outlay	4,666	3,597	5,000	(1,403)
Other:				
Loan Principal	24,819	25,551	25,600	(49)
Loan Interest	7,423	6,691	6,700	(9)
Total Fire Department	106,454	99,597	106,200	(6,603)

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	GENERAL FUND			
	2018	2019		Variance-
	Actual	Actual	Budget	Over (Under)
Parks Department:				
Contractual Services	\$ 9,851	\$ 10,637	\$ 19,200	\$ (8,563)
Commodities	6,883	6,840	11,500	(4,660)
Capital Outlay	1,135	13,350	14,300	(950)
Total Parks Department	17,869	30,827	45,000	(14,173)
Street Lighting:				
Contractual Services	35,249	33,436	36,000	(2,564)
Swimming Pool:				
Personal Services	-	-	8,604	(8,604)
Contractual Services	19,161	-	10,000	(10,000)
Commodities	3,186	-	3,000	(3,000)
Total Swimming Pool	22,347	-	21,604	(21,604)
Ambulance:				
Contractual Services	950	-	-	-
Law Enforcement:				
Personal Services	359,246	344,174	363,000	(18,826)
Contractual Services	79,896	61,646	52,497	9,149
Commodities	15,473	16,306	15,250	1,056
Capital Outlay	7,933	8,782	4,000	4,782
Total Police Department	462,548	430,908	434,747	(3,839)
Special Services:				
Personal Services	20,419	19,126	28,000	(8,874)
Contractual Services	17,106	21,659	15,600	6,059
Commodities	1,164	1,074	200	874
Capital Outlay	-	494	500	(6)
Total Special Services	38,689	42,353	44,300	(1,947)
Office Department				
Personal Services	257,008	271,189	282,000	(10,811)
Contractual Services	29,461	38,924	32,700	6,224
Commodities	4,867	6,759	6,500	259
Capital Outlay	1,697	1,362	1,500	(138)
Total Office Department	293,033	318,234	322,700	(4,466)

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	GENERAL FUND			
		2019		Variance-
	2018	Actual	Budget	Over
	Actual			(Under)
Other:				
Civil Defense	\$ 5,052	\$ -	\$ -	\$ -
Economic Development	4,611	9,165	9,164	1
Total Other	9,663	9,165	9,164	1
Total Expenditures	1,230,580	1,283,173	1,392,715	\$ (109,542)
Receipts Over (Under) Expenditures	(348)	(6,549)	(37,218)	
UNENCUMBERED CASH, BEGINNING	246,706	246,358	37,218	
UNENCUMBERED CASH, ENDING	\$ 246,358	\$ 239,809	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-2

CONVENTION AND TOURISM FUND

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Transient Guest Tax	\$ 5,118	\$ 4,541	\$ 4,000	\$ 541
Insurance Claim Proceeds	-	1,920	-	1,920
Donations	500	750	-	750
Total Receipts	5,618	7,211	4,000	3,211
EXPENDITURES				
Contractual Services	3,873	5,813	3,500	\$ 2,313
Commodities	30	1,307	500	807
Capital Outlay	10,672	-	28,227	(28,227)
Total Expenditures	14,575	7,120	32,227	\$ (25,107)
Receipts Over (Under) Expenditures	(8,957)	91	(28,227)	
UNENCUMBERED CASH, BEGINNING	28,227	19,270	28,227	
UNENCUMBERED CASH, ENDING	\$ 19,270	\$ 19,361	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-3

POOL OPERATING FUND

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Local Sales Tax	\$ 291,192	\$ 279,265	\$ 272,000	\$ 7,265
Compensating Use Tax	28,662	36,137	28,000	8,137
Swimming Pool Income	-	37,082	-	37,082
Interest Income	3,246	3,602	-	3,602
Insurance Claim Refund	-	14,300	-	14,300
Reimbursements	350	458	-	458
Total Receipts	<u>323,450</u>	<u>370,844</u>	<u>300,000</u>	<u>\$ 70,844</u>
EXPENDITURES				
Lease Payments	233,325	232,950	232,950	\$ -
Personal Services	49,463	47,414	48,500	(1,086)
Contractual Services	22,164	27,564	10,000	17,564
Commodities	6,967	10,239	6,500	3,739
Capital Outlay	2,278	9,132	803,289	(794,157)
Total Expenditures	<u>314,197</u>	<u>327,299</u>	<u>1,101,239</u>	<u>\$ (773,940)</u>
Receipts Over (Under) Expenditures	9,253	43,545	(801,239)	
UNENCUMBERED CASH, BEGINNING	<u>797,515</u>	<u>806,768</u>	<u>801,239</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 806,768</u>	<u>\$ 850,313</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-4

SPECIAL HIGHWAY FUND				
		2019		
	2018			Variance-
	Actual	Actual	Budget	Over
				(Under)
RECEIPTS				
State Highway Aid	\$ 50,301	\$ 50,356	\$ 50,370	\$ (14)
EXPENDITURES				
Contractual Services	3,204	-	195,391	\$ (195,391)
Receipts Over (Under) Expenditures	47,097	50,356	(145,021)	
UNENCUMBERED CASH, BEGINNING	145,150	192,247	145,021	
UNENCUMBERED CASH, ENDING	\$ 192,247	\$ 242,603	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-5

LAW ENFORCEMENT FUND

		2019		Variance-
	2018			Over
	Actual	Actual	Budget	(Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 4,158	\$ 4,083	\$ 4,582	\$ (499)
Delinquent Tax	103	65	-	65
Motor Vehicle Tax	751	776	780	(4)
Recreational Vehicle Tax	13	16	15	1
16/20M Vehicle Tax	3	13	4	9
Commercial Vehicle Fee	30	39	33	6
Watercraft Tax	5	6	5	1
Total Taxes and Shared Receipts	5,063	4,998	5,419	(421)
Other:				
VIN Inspection	2,025	1,860	1,000	860
Reimbursed Expenses	304	1,552	-	1,552
Sale of Property	-	6,900	-	6,900
Miscellaneous	60	-	-	-
Federal Aid	490	-	-	-
Total Other	2,879	10,312	1,000	9,312
Total Receipts	7,942	15,310	6,419	\$ 8,891
EXPENDITURES				
Capital Outlay	24,250	10,000	62,320	\$ (52,320)
Receipts Over (Under) Expenditures	(16,308)	5,310	(55,901)	
UNENCUMBERED CASH, BEGINNING	55,901	39,593	55,901	
UNENCUMBERED CASH, ENDING	\$ 39,593	\$ 44,903	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-6

LIBRARY FUND

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 66,031	\$ 67,042	\$ 75,232	\$ (8,190)
Delinquent Tax	1,764	1,061	-	1,061
Motor Vehicle Tax	12,666	12,485	12,405	80
Recreational Vehicle Tax	224	251	241	10
16/20M Vehicle Tax	44	212	64	148
Commercial Vehicle Fee	505	620	531	89
Watercraft Tax	78	101	77	24
Vehicle Excise Tax	1	1	-	1
	<u>81,313</u>	<u>81,773</u>	<u>88,550</u>	<u>\$ (6,777)</u>
Total Receipts				
	<u>81,313</u>	<u>81,773</u>	<u>88,550</u>	<u>\$ (6,777)</u>
EXPENDITURES				
Appropriations to Library Board	<u>81,313</u>	<u>81,773</u>	<u>88,550</u>	<u>\$ (6,777)</u>
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-7

LIBRARY EMPLOYEE BENEFITS FUND

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Ad Valorem Property Tax	\$ 33,152	\$ 35,901	\$ 40,285	\$ (4,384)
Delinquent Tax	655	496	-	496
Motor Vehicle Tax	5,673	6,204	6,227	(23)
Recreational Vehicle Tax	100	125	121	4
16/20M Vehicle Tax	15	101	32	69
Commercial Vehicle Fee	241	311	267	44
Watercraft Tax	37	51	38	13
Vehicle Excise Tax	-	1	-	1
Total Receipts	39,873	43,190	46,970	\$ (3,780)
EXPENDITURES				
Employee Benefits	39,873	43,190	46,970	\$ (3,780)
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	\$ -	\$ -	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-8

SPECIAL PARK FUND

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Local Alcoholic Liquor	\$ 980	\$ 1,063	\$ 1,345	\$ (282)
Insurance Claim Proceeds	-	450	-	450
Total Receipts	980	1,513	1,345	\$ 168
EXPENDITURES				
Commodities	2,291	1,345	\$ -	\$ 1,345
Capital Outlay	-	-	14,793	(14,793)
Total Expenditures	2,291	1,345	14,793	\$ (13,448)
Receipts Over (Under) Expenditures	(1,311)	168	(13,448)	
UNENCUMBERED CASH, BEGINNING	13,508	12,197	13,448	
UNENCUMBERED CASH, ENDING	\$ 12,197	\$ 12,365	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-9

SPECIAL FIRE FUND

2019

	2018	2019		Variance-
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 8,309	\$ 8,167	\$ 9,164	\$ (997)
Delinquent Tax	200	129	-	129
Motor Vehicle Tax	1,502	1,550	1,560	(10)
Recreational Vehicle Tax	27	31	30	1
16/20M Vehicle Tax	5	25	8	17
Commercial Vehicle Fee	60	78	67	11
Watercraft Tax	9	13	10	3
Total Taxes and Shared Receipts	10,112	9,993	10,839	(846)
Other:				
Grants	4,650	9,000	-	9,000
Insurance Claim Refund	3,803	27,016	-	27,016
Donations	100	5,100	-	5,100
FEMA Reimbursement	11,708	-	-	-
Reimbursement	-	5,307	-	5,307
Interest Income	92	102	-	102
Total Other	20,353	46,525	-	46,525
Total Receipts	30,465	56,518	10,839	\$ 45,679
EXPENDITURES				
Contractual Services	5,297	3,675	-	\$ 3,675
Capital Outlay	10,585	23,768	58,697	(34,929)
Total Expenditures	15,882	27,443	58,697	\$ (31,254)
Receipts Over (Under) Expenditures	14,583	29,075	(47,858)	
UNENCUMBERED CASH, BEGINNING	47,857	62,440	47,858	
UNENCUMBERED CASH, ENDING	\$ 62,440	\$ 91,515	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-10

INDUSTRIAL DEVELOPMENT FUND

		2019		Variance-
	2018			Over
	Actual	Actual	Budget	(Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 4,158	\$ 4,083	\$ 4,582	\$ (499)
Delinquent Tax	103	65	-	65
Motor Vehicle Tax	751	776	780	(4)
Recreational Vehicle Tax	13	16	15	1
16/20M Vehicle Tax	3	13	4	9
Commercial Vehicle Fee	30	39	33	6
Watercraft Tax	5	6	5	1
Total Taxes and Shared Receipts	5,063	4,998	5,419	(421)
Other:				
Interest Income	261	290	-	290
Loan Repayments	7,004	4,498	-	4,498
Total Other	7,265	4,788	-	4,788
Total Receipts	12,328	9,786	5,419	\$ 4,367
EXPENDITURES				
Capital Outlay	-	-	58,967	\$ (58,967)
Receipts Over (Under) Expenditures	12,328	9,786	(53,548)	
UNENCUMBERED CASH, BEGINNING	53,549	65,877	53,548	
UNENCUMBERED CASH, ENDING	\$ 65,877	\$ 75,663	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
NON-BUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
For The Year Ended December 31, 2019
Regulatory Basis

Schedule 2-11

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

EQUIPMENT RESERVE FUND

	2018 Actual	2019 Actual
RECEIPTS		
Interest Income	\$ 48	\$ 420
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	48	420
UNENCUMBERED CASH, BEGINNING	64,971	65,019
UNENCUMBERED CASH, ENDING	\$ 65,019	\$ 65,439

MIH GRANT FUND

RECEIPTS		
Tax Credit Proceeds	\$ -	\$ 24,125
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	-	24,125
UNENCUMBERED CASH, BEGINNING	8,978	8,978
UNENCUMBERED CASH, ENDING	\$ 8,978	\$ 33,103

CITY OF PLAINVILLE
Plainville, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-12

DEBT SERVICE FUND

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 150,766	\$ 148,336	\$ 166,460	\$ (18,124)
Delinquent Tax	2,933	2,296	-	2,296
Motor Vehicle Tax	28,574	28,964	28,325	639
Recreational Vehicle Tax	503	580	551	29
16/20M Vehicle Tax	67	518	147	371
Commercial Vehicle Fee	1,234	1,417	1,213	204
Watercraft Tax	191	230	175	55
Vehicle Excise Tax	2	3	-	3
Special Assessments	1,308	1,308	-	1,308
Total Receipts	185,578	183,652	196,871	\$ (13,219)
EXPENDITURES				
Bond Principal	105,000	110,000	110,000	\$ -
Bond Interest	80,532	76,342	77,663	(1,321)
Miscellaneous	-	-	2,208	(2,208)
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	185,532	186,342	199,871	\$ (13,529)
Receipts Over (Under) Expenditures	46	(2,690)	(3,000)	
UNENCUMBERED CASH, BEGINNING	2,644	2,690	3,000	
UNENCUMBERED CASH, ENDING	\$ 2,690	\$ -	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
CAPITAL PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
For The Year Ended December 31, 2019
Regulatory Basis

Schedule 2-13

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

STORM SEWER CONSTRUCTION PROJECT FUND

	2018 Actual	2019 Actual
RECEIPTS	\$ -	\$ -
EXPENDITURES		
Construction Costs	27,552	-
Receipts Over (Under) Expenditures	(27,552)	-
UNENCUMBERED CASH, BEGINNING	27,552	-
UNENCUMBERED CASH, ENDING	\$ -	\$ -

CITY OF PLAINVILLE

Plainville, Kansas

BUSINESS FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For The Year Ended December 31, 2019

Regulatory Basis

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

WATER UTILITY FUND

2019

	2018	2019		Variance-
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Water Sales	\$ 425,317	\$ 429,710	\$ 360,000	\$ 69,710
Consumer Deposits	-	-	500	(500)
Reconnects	6,200	7,450	5,000	2,450
Late Fees	9,072	8,684	6,000	2,684
Interest Income	230	1,998	-	1,998
Miscellaneous	1,378	1,378	-	1,378
Total Receipts	442,197	449,220	371,500	\$ 77,720
EXPENDITURES				
General:				
Personal Services	82,562	83,442	88,200	\$ (4,758)
Contractual Services	13,613	10,037	2,500	7,537
Total General	96,175	93,479	90,700	2,779
Administration:				
Contractual Services	625	2,065	3,050	(985)
Commodities	8,385	8,519	7,700	819
Capital Outlay	6,768	780	1,000	(220)
Total Administration	15,778	11,364	11,750	(386)
Production:				
Personal Services	391	292	-	292
Contractual Services	56,417	53,373	54,850	(1,477)
Commodities	3,282	2,454	3,600	(1,146)
Capital Outlay	115	27,599	4,000	23,599
Total Production	60,205	83,718	62,450	21,268
Transmission and Distribution:				
Personal Services	391	292	500	(208)
Contractual Services	36,994	49,587	33,700	15,887
Commodities	9,645	11,710	9,500	2,210
Capital Outlay	7,337	21,650	813,393	(791,743)
Total Transmission and Distribution	54,367	83,239	857,093	(773,854)
Other:				
Deposit Refunds	3,275	-	-	-

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND

Schedule 2-14
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	WATER UTILITY FUND			
	2018	2019		Over
	Actual	Actual	Budget	(Under)
Operating Transfers:				
General Fund	\$ 90,000	\$ 158,000	\$ 158,900	\$ (900)
Total Expenditures	319,800	429,800	1,180,893	\$ (751,093)
Receipts Over (Under) Expenditures	122,397	19,420	(809,393)	
UNENCUMBERED CASH, BEGINNING	759,127	881,524	809,393	
UNENCUMBERED CASH, ENDING	\$ 881,524	\$ 900,944	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
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(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-15

SEWER UTILITY FUND

		2019		Variance-
	2018	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Sewer Charges	\$ 298,216	\$ 294,203	\$ 295,000	\$ (797)
Sewer Fees and Taps	400	600	-	600
Insurance Claim Proceeds	8,591	-	-	-
Interest Income	160	1,957	-	1,957
Total Receipts	307,367	296,760	295,000	\$ 1,760
EXPENDITURES				
General:				
Personal Services	68,620	69,767	74,350	\$ (4,583)
Contractual Services	46,955	32,224	18,600	13,624
Commodities	17,096	4,330	6,000	(1,670)
Capital Outlay	56,332	85,236	4,000	81,236
Total General	189,003	191,557	102,950	88,607
Adminstration				
Contractual Services	625	757	-	757
Commodities	1,794	1,693	2,000	(307)
Capital Outlay	268	780	640,289	(639,509)
Total Production Expenses	2,687	3,230	642,289	(639,059)
Other				
Interest Expense	14,665	13,223	11,904	1,319
Loan Principal	102,223	61,103	61,103	-
Total Other	116,888	74,326	73,007	1,319
Operating Transfers:				
General Fund	54,000	25,000	113,043	(88,043)
Total Expenditures	362,578	294,113	931,289	\$ (637,176)
Receipts Over (Under) Expenditures	(55,211)	2,647	(636,289)	
UNENCUMBERED CASH, BEGINNING	636,263	581,052	636,289	
Prior Year Cancelled Encumbrances	-	51	-	
UNENCUMBERED CASH, ENDING	\$ 581,052	\$ 583,750	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2019
Regulatory Basis
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule 2-16

SOLID WASTE FUND

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Solid Waste Fees	\$ 219,558	\$ 220,284	\$ 210,000	\$ 10,284
Interest Income	222	747	-	747
Reimbursements	6,735	-	-	-
Total Cash Receipts	<u>226,515</u>	<u>221,031</u>	<u>210,000</u>	<u>\$ 11,031</u>
EXPENDITURES				
General:				
Contractual Services	171,582	172,038	180,000	\$ (7,962)
Capital Outlay	<u>245</u>	<u>872</u>	<u>4,000</u>	<u>(3,128)</u>
Total General	<u>171,827</u>	<u>172,910</u>	<u>184,000</u>	<u>(11,090)</u>
Administration:				
Contractual Services	22,278	7,358	2,800	4,558
Commodities	1,782	1,680	2,000	(320)
Capital Outlay	<u>23</u>	<u>583</u>	<u>275,591</u>	<u>(275,008)</u>
Total Administration	<u>24,083</u>	<u>9,621</u>	<u>280,391</u>	<u>(270,770)</u>
Operating Transfers:				
General Fund	<u>23,000</u>	<u>21,200</u>	<u>21,200</u>	<u>-</u>
Total Expenditures	<u>218,910</u>	<u>203,731</u>	<u>485,591</u>	<u>\$ (281,860)</u>
Cash Receipts Over (Under) Expenditures	7,605	17,300	(275,591)	
UNENCUMBERED CASH, BEGINNING	<u>275,592</u>	<u>283,197</u>	<u>275,591</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 283,197</u>	<u>\$ 300,497</u>	<u>\$ -</u>	